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4 **UNITED STATES DISTRICT COURT**
5 **DISTRICT OF NEVADA**

6 _____)
7 SCOTT R. MARTIN,)
8 Petitioner,)
9 vs.)
10 NINA E. OLSON,)
11 Respondent.)
12 _____)

3:17-cv-00474-RCJ-VPC

ORDER

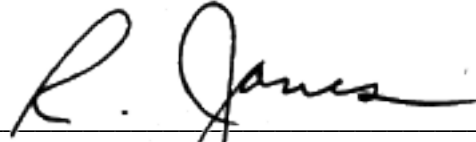
13 This is a *pro se* Petition for a writ of mandamus ordering Nina Olson, the National
14 Taxpayer Advocate (“the Advocate”), to respond to various inquiries. Plaintiff Scott Martin
15 demanded that the Advocate investigate certain “procedural irregularities” by employees of the
16 Internal Revenue Service (“IRS”) and report her findings to him. Plaintiff disclaimed any desire
17 for a taxpayer assistance order. The United States moved to dismiss for lack of subject matter
18 jurisdiction, sovereign immunity, and failure to state a claim. The Court granted the motion for
19 lack of subject matter jurisdiction. Plaintiff has filed two motions to amend, seeking to join the
20 Commissioner of the IRS as a defendant. But Plaintiff may not amend a dismissed complaint,
21 and to the extent Plaintiff asks the Court to reconsider dismissal, joining the Commissioner
22 would not create subject matter jurisdiction, because, like the Advocate, the Commissioner has
23 no nondiscretionary, ministerial duty to Plaintiff.

1 **CONCLUSION**

2 IT IS HEREBY ORDERED that the Motions to Amend (ECF Nos. 19, 20) are DENIED.

3 IT IS SO ORDERED.

4 Dated February 14, 2018.

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7 ROBERT C. JONES
8 United States District Judge
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